

A Represents the purchase price allocations which were necessary in connection with the merger of The Graduate Hospital into SOH/AHERF. These transactions are considered "statutory mergers" for legal purposes, with debt considered the assumed purchase price amount. These transactions were accounted for under the purchase method in accordance with APB Opinion No. 16 - "Business Combinations". Refer to external w/rp 206-200 in the Opening B/S letter for further support.

B Prior experience with the Delaware Valley entities led to the \$50 million reserve for bad debts. AHERF management believed that when the DV entities were brought into the AHERF system, the entities did not have sufficient reserves on their books for bad debts. Therefore, management wanted to have sufficient reserves for The Graduate Hospital when they were brought into AHERF. AHERF management discussed the decision with the C&L partner who agreed that a reserve should be established.

C The Graduate Hospital and SDN, Inc. entered into a technology agreement which provides that for a period of 3 years following the execution of the agreement, the Graduate Hospital will continue to have the ability to utilize HSIs "Fourth Generation Medical Management" system, as the system shall be constituted from time to time, and SDN will facilitate and promote, and will cause their affiliates to promote, the development, use, and improvement of the system.

It was agreed that SDN or one or more of the Graduate Hospitals collectively shall pay HSI and appropriate consideration of \$1.2 million; 1) \$2.4 million on the Effective Date; and 2) four additional payments of \$2.4 million payable on each of the four successive anniversaries of the Effective Date. Refer to external w/rp 206-201 for further support.

Per Entry 4,400,000 Additional consideration

2,400,000 S/T

7,200,000 L/T

14,000,000

Per dated 12,000,000 w/b 206.201

Difference 2,000,000

Per Chuck Leman, the difference relates to the amount paid to acquire various HSI subsidiaries. These for-profit subsidiaries include: HSI Night, Lumber Lab, Concourse Medical Research, Advance Technology Management, Graduate Health System Home Medical, Reed Printing, Bell Imaging, and GHS Holding Co.

D The estimate of AMS runoff represents a reserve for invoices at each hospital that were not entered into the A/P system at the time Graduate was merged with AHERF. Chuck Leman analyzed the PBL by looking at the trend of expenses. He estimated the number of months that the Graduate Hospitals were behind in entering invoices and multiplied the number of months by the total expenses. Basically, this account represents cushion.

E Capitalize Negative Goodwill

The system does not close equity to the PBL until year-end; therefore, C&L had to subtract equity from excess of revenues/gains to determine negative goodwill.

Graduate

| | |
|------------------------|-------------------|
| Excess of Revenue/Gain | (33,874,901) |
| Equity | <u>12,010,056</u> |
| | (21,864,845) |

ML_Sinai

| | |
|------------------------|----------------|
| Excess of Revenue/Gain | (6,303,942) |
| Equity | <u>571,038</u> |
| | (5,725,904) |

Braddock

| | |
|------------------------|--|
| Excess of Revenue/Gain | (1,031,047) |
| Equity | <u>15,140,930</u> |
| PY Equity at 12/31/95 | 4,890,396 PY 12/31/95 equity was not included in equity as of 4/30/97. |
| | (1,281,341) |

F The Contingent Liability Reserve represents an additional reserve for potential costs that may be encountered by AHERF due to the merger of the Graduate Hospital. These costs may include legal costs, personnel/payroll related costs, moving costs, etc. Basically, this account was set up for cushion.

G SSMOB was merged into Graduate Hospital at the opening balance sheet date. The \$1,895,991 represents the transfer of the Church (Office Bldg.) that was managed by SSMOB to Graduate. Graduate has since then sold the Church. Refer to external w/rp 206-202 for further support.

Per Entry 2,109,271

Per Dated 1,895,991

213,280

Per Chuck Leman, the difference represents a portion of the cost of the that was inadvertently not recorded until a later date.

H In connection with SDN's purchase of the Graduate Hospital, GHS contributed \$10 million and agreed to contribute an additional \$15 million. GHS contributed \$10 million in cash and signed a \$15 million non-interest bearing note, payable in equal amounts over the next 3 years. Graduate is discounting the note and recording the present value of the noninterest bearing note on the balance sheet which amounts to \$1,758,053. Refer to external w/rp 206-203 for further support.

I In connection with the recruitment of Anesthesiologists at AUM, AUM agreed the physicians should maintain their existing claims made professional liability insurance with PHSLIC until 12/31/97. Thereafter, coverage would be arranged through AHPMC and AUM would be the last person among due to the conversion. The estimated fee premium is \$300,000. An additional \$1 million was recorded due to management evaluating the indicated discounted outstanding losses developed by Tillinghast-Towers Perrin. Refer to external w/rp 206-204 for further support.

J Management analyzed the sponge for physician billings and noted a few accounts in the higher aging buckets. Management realized that they may not collect from these physicians and wanted to develop a reserve. Reserve for external w/rp 206-205 for further support.

K AHERF is planning on discontinuing the operations of ML_Sinai and the Zürichring O/P Clinic.

Management has estimated the costs of the shutdown and have included these estimated costs as part of the purchase price adjustment.

ML_Sinai

AHERF has accrued \$3 million based upon a \$250,000 per month loss on operations.

Ranocca

AHERF has a \$1 million reserve for discontinued operations.

L Joe Schert has estimated the CRA liability from the preliminary audit report for the period ending in April. Its estimated the liability to be approximately \$300,000. As of Rehearsal, this liability had already been paid.

M As a result of the impending sale of the ML_Sinai facility, Human Resource personnel have completed an analysis of the estimated severance costs to be incurred. These costs amount to \$4,619,000. Management has booked a reserve in the amount of \$5,500,000. Approximately, 350 full-time employees will be affected by the sale of the facility, half of which are union personnel. Refer to external w/rp 206-206 for further support. The additional \$500K was due to the Mayor of Philadelphia making a request to AHERF to extend the severance period due to amount of business AHERF has with City of Philadelphia.

N AHERF is planning on discontinuing operations at Mt. Sinai. AHERF believes that the PPE should be valued at \$8 million. The Valuation Consultants Report valued the PPE at \$27 million. AHERF made the \$12,730,033 entry to write down the PPE on the books to the \$8 million which is the amount that AHERF feels it can sell the building.

O Graduate wrote down the building for the Zürichring O/P Clinic to an estimated FMV of \$1 million. At 12/31/96, it wrote the building up to \$4.2 million. Subsequent to the release of the audit report as of 12/31/96 a letter of intent was received to buy the building for \$200,000. AHERF has the building at \$200,000 after the \$4 million entry to write it down to the letter of intent.

P The AHERF system will not let the entries exceed the amount of the grants awarded. However, the Graduate system would allow for the over-extension of the grant. Based upon expenditures, AHERF estimated that Graduate over-received Grant Revenue by \$300,780. AHERF is unsure if the Grants will pay for the over-extension; therefore, they have established a reserve.

Q Per conversation with Chuck Leman and Dan Canestrini, C&L notes that the goodwill is to be amortized over a 35 year period using the straight-line method. Dan Canestrini and the C&L partner agreed that the goodwill should be amortized over a 35 year period.

EXHIBIT 4132

AHERF
06/30/97

File Section Heading: Liabilities and Capital
File Section Code: 0072
File Section Name: Accrued liabilities and other payables
Step Name: Test accrued liabilities and other payables balances for reasonableness, fluctuations and omissions.

Step Description:
Review the balances for reasonableness, expected or unexpected fluctuations between years and obvious omissions. Obtain explanations for any changes greater than or equal to \$500,000 and 5%.

Audit Objectives:

Step Comments

Please see W/P 72-1

completed

Completed By: Anthony R. Camabba **Date:** 08/27/97 12:21:25 PM
Last Modified By: Christa L. Porter **Date:** 09/15/97 03:35:26 PM

reviewed

Christa L. Porter

09/15/97 03:35:26 PM

mark for deletion

EXHIBIT

4132

CL 015220

EXHIBIT 4201

W.M. Butcher
5/17/96

AHERF
A/R Bullet Points

- (Aging?)*
1. AHERF is aging inpatient accounts from final bill date versus discharge date. Additionally, AHERF is aging outpatient accounts from the last pay date, if there has been no payment the account is being kept in current.
 2. The system is automatically reversing the contractual and moving patient accounts into self pay when the account reaches a certain age distorting AHERF's contractual allowance and bad debt reserve.
 3. Problem identified by several directors was with medical records coding and/or registration leading to front-end rejections by third parties.
 4. Charge entry problems for at least one facility where only room & board charges were posted, there were no I/P services charges for a period of one month. *ST. CLAIR - CD PP Problem*
 5. There are "mis" contractually patient accounting is aware of that are still in the system that have not been removed.
 6. During seven months of the fiscal year, the billing department was not utilizing the system for certain payors, instead they were manually examining every bill.
- 75 vs. 96?*

① A/R Aging

- 1995 - Discharge Date or Treatment Date
- Charge has resulted in Reduced A/R Bad debt Allowance

② Monitoring Controls

Financial Dept. should review - Patient Accounting should provide access.

③ May need intervention to prevent contractual adjustments

④ Monitoring Control

Feb '96 to Jan '96
Caught 30-45 days after the fact.

⑤ Review Aging for old system - C Concession

⑥ MCHH -

Aging must be revised - Not included in third party billings

⑦ Accounts C Gross

HU - \$10 million

MEP

CL 035625

⑧ Cash Receipts for April '96 - is FTR? How much

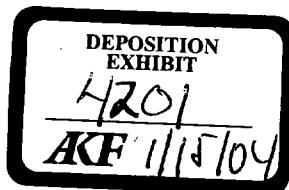


EXHIBIT 4239

**Coopers
& Lybrand**

Coopers & Lybrand L.L.P.

a professional services firm

W/P

Report of Independent Accountants

To the Board of Trustees of
Allegheny General Hospital:

We have audited, in accordance with generally accepted auditing standards, the consolidated balance sheet of Allegheny General Hospital, hereinafter referred to as the Obligated Group, as of June 30, 1996, and the related consolidated statements of operations, changes in net assets, and cash flows for the year then ended, and have issued our report thereon dated September 11, 1996. The Obligated Group includes the accounts of Allegheny General Hospital and Allegheny-Singer Research Institute.

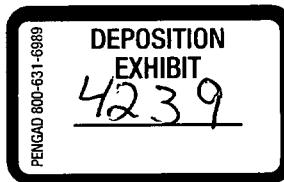
In connection with our audit, nothing came to our attention that caused us to believe that the Obligated Group was not in compliance with the covenants (insofar as they relate to accounting or auditing matters) contained in Section 7 of the Reimbursement and Security Agreement (Agreement) dated April 1, 1995 with Morgan Guaranty Trust Company of New York and PNC Bank (as Master Trustee). It should be noted, however, that our audit was not directed primarily toward obtaining knowledge of such noncompliance.

The Obligated Group's financial covenants for "Capitalization," "Liquidity" and "Debt Service Coverage Ratio" for the year ended June 30, 1996 was 54.9%, 3.63 to 1 and 2.46 to 1, respectively. Pursuant to the provisions of the Agreement, the aforementioned ratios were calculated as defined in the Agreement. Also, the Obligated Group has not entered into any liens except as permitted by the Agreement.

This report is intended solely for the information and use of the Board of Trustees and management of the Obligated Group, Morgan Guaranty Trust Company of New York, and PNC Bank and should not be used for any other purpose.

Coopers & Lybrand L.L.P.

Pittsburgh, Pennsylvania
September 11, 1996



CL 006236

Coopers
& Lybrand

Coopers & Lybrand L.L.P.

a professional services firm

Report of Independent Accountants

To the Board of Trustees of
Allegheny General Hospital:

We have audited, in accordance with generally accepted auditing standards, the consolidated balance sheet of Allegheny General Hospital, hereinafter referred to as The Obligated Group, as of June 30, 1996, and the related consolidated statements of operations, changes in net assets, and cash flows for the year then ended, and have issued our report thereon dated September 11, 1996. The Obligated Group includes the accounts of Allegheny General Hospital and Allegheny-Singer Research Institute.

In connection with our audit, nothing came to our attention that caused us to believe that The Obligated Group was not in compliance with the covenants (insofar as they relate to accounting or auditing matters) contained in Article V of the Restated and Amended Master Trust Indenture (Indenture) dated April 7, 1993 (as supplemented and amended) with PNC Bank (as Master Trustee). It should be noted, however, that our audit was not directed primarily toward obtaining knowledge of such noncompliance.

The Obligated Group's "Historical Long-Term Debt Service Coverage Ratio" for the year ended June 30, 1996 was 2.69 to 1. Pursuant to the provisions of the Indenture, the Historical Long-Term Debt Service Coverage Ratio is determined by dividing Income Available for Debt Service by the Long-Term Debt Service Requirement as these terms are defined in the Indenture.

This report is intended solely for the information and use of the Board of Trustees and management of The Obligated Group and PNC Bank and should not be used for any other purpose.

Coopers & Lybrand L.L.P.

Pittsburgh, Pennsylvania
September 11, 1996

CL 006237

OCT-17-96 THU 9:17

TREASURY

FAX NO. 4422290

P.03

AGH OBLIGATED GROUP

18-Sep-96

MORGAN GUARANTY TRUST CO OF NY
[Series 1995-B Reimbursement & Security Agreement]

Financial Ratios

For the twelve months ended June 30, 1996
(\$'S IN THOUSANDS)

| Covenant | Calculated Ratio |
|---|---|
| A. Liquidity Ratio Not less than 2:1 | |
| Calculation: | $\frac{(\text{Current Assets} + \text{Board-designated Assets})}{\text{Current Liabilities}}$ $= \frac{83,795 + 151,298}{64,784}$ $= 3.63$ |
| B. Total Indebtedness to Total Capitalization Not more than 66-2/3% | |
| Calculation: | $\frac{(\text{Long-term Debt})}{(\text{Long-term Debt} + \text{Consolidated Unrestricted Fund Balances})}$ $= \frac{257,521}{257,521 + 211,104}$ $= 54.96\%$ |
| Note: In W, AGH included current portion also. DVO/C debt specifically excludes current portion | |
| C. Debt Service Coverage Ratio Not less than 1.2:1 | |
| Calculation: | $\frac{(\text{Excess Revenues Over Expenses} + \text{Depreciation/Amortization} + \text{Long-Term Interest Exp.})}{\text{12-month Projected Long-term Debt Service Requirement}}$ $= \frac{8,321 + 33,284 + 13,827}{21,797}$ $= 2.46$ |
| [a] Variable rate assumption: most recent 3-month average. Or, if not available, rate at inception. | |
| D. Maintain a Consolidated Unrestricted Fund Balance of at Least \$200,000. | \$211,104 |
| Consolidated Unrestricted Fund Balance, at June 30, 1996 | |

OCT-17-96 THU 9:17

TREASURY

FAX NO. 4422290

P. 02

AGH OBLIGATED GROUP

**RESTATED & AMENDED MASTER TRUST INDENTURE COVENANT
for Fiscal Year ending June 30, 1996
(\$ Thous)**

HISTORICAL LONG-TERM DEBT SERVICE COVERAGE RATIO**Income Available for Debt Service:**

| | |
|----------------------------------|----------|
| Excess of Revenues Over Expenses | \$6,321 |
| Depreciation and Amortization | 33,284 |
| Long-Term Debt Interest Expense | 13,927 |
| | <hr/> |
| | \$53,532 |

✓

Long-Term Debt Service Requirement:

| | |
|---|----------|
| 1988 Bonds | 3,001 |
| 1991 Bonds | 5,081 |
| 1993 Bonds | 6,344 |
| 1995 Bonds | 4,522 |
| ANI Term Loan | 475 |
| Capital Leases | 411 |
| Guarantees [20% of annual debt service requirement] | 72 |
| | <hr/> |
| | \$19,886 |

Historical Long-Term Debt Service Coverage Ratio 2.692 x ✓
 [requirement: 1.10]

OCT-14-96 MON 15:51

4422359
AHERF 4TH FLR CLARK BLDG

FAX NO. 4422359

P. 02

392-4432

Report of Independent Accountants

To the Board of Trustees of
Allegheny General Hospital:

We have audited, in accordance with generally accepted auditing standards, the consolidated balance sheet of Allegheny General Hospital, hereinafter referred to as The Obligated Group, as of June 30, 1996, and the related consolidated statements of revenue and expenses, changes in net assets, and cash flows for the year then ended, and have issued our report thereon dated September 11, 1996. The Obligated Group includes the accounts of Allegheny General Hospital and Allegheny-Singer Research Institute.

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Pittsburgh, Pennsylvania
September 11, 1996

CL 006240

Report of Independent Accountants

To the Board of Trustees of
Allegheny General Hospital:

We have audited, in accordance with generally accepted auditing standards, the consolidated balance sheet of Allegheny General Hospital, hereinafter referred to as the Obligated Group, as of June 30, 1996, and the related consolidated statements of revenue and expenses, changes in net assets, and cash flows for the year then ended, and have issued our report thereon dated September 11, 1996. The Obligated Group includes the accounts of Allegheny General Hospital and Allegheny-Singer Research Institute.

In connection with our audit, nothing came to our attention that caused us to believe that the Obligated Group was not in compliance with the covenants (insofar as they relate to accounting or auditing matters) contained in Section 7 of the Reimbursement and Security Agreement (Agreement) dated April 1, 1995 with Morgan Guaranty Trust Company of New York and PNC Bank (as Master Trustee). It should be noted, however, that our audit was not directed primarily toward obtaining knowledge of such noncompliance.

The Obligated Group's financial covenants for "Capitalization," "Liquidity" and "Debt Service Coverage Ratio" for the year ended June 30, 1996 was 54.9%, 3.63 to 1 and 2.46 to 1, respectively. Pursuant to the provisions of the Agreement, the aforementioned ratios were calculated as defined in the Agreement. Also, the Obligated Group has not entered into any liens except as permitted by the Agreement.

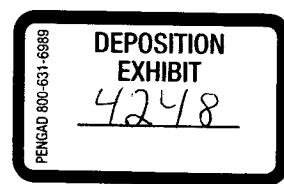
This report is intended solely for the information and use of the Board of Trustees and management of the Obligated Group, Morgan Guaranty Trust Company of New York, and PNC Bank and should not be used for any other purpose.

CL 006241

Pittsburgh, Pennsylvania
September 11, 1996

CL 006242

EXHIBIT 4248



PwC 010082
FOIA CONFIDENTIAL TREATMENT
REQUESTED BY PwC

0053 Patient A/R 6.6.16

AHERF
06/30/97

Working Paper Name: A/R Lead Schedule - 3/31/97
Working Paper Reference: 0053-1
Working Paper Type: OLE

AHERF
A/R Lead Schedule
03/31/97

NOTE: A fluctuation analysis was not prepared as of 3/31/97. The flux will be completed at 6/30/97.

Completed

Completed By: Kristen Heinlein Date: 07/28/97 10:15:01 AM
Last Modified By: Christa L. Porter Date: 09/10/97 04:34:07 PM

Reviewed
Christa L. Porter
Christa L. Porter
Christa L. Porter

Mark for Deletion

Modification History:

Kristen Heinlein
Dana Bleckman
Christa L. Porter

| | | | | | |
|-----------|-------------------------------|-------------|-----------|-----------|----------|
| 112290026 | Reserve - Commercial O/P | 654,989 | 0 | 654,989 | ERR |
| 112290027 | Reserve Client Billing | (450,022) | (416,178) | (33,844) | 8.13% |
| | Reserve Water - MA | 0 | (524,185) | 524,185 | -100.00% |
| | Reserve Water - MC | 0 | (592,770) | 592,770 | -100.00% |
| | Reserve Water - BC | 0 | 293,462 | (293,462) | -100.00% |
| | Reserve Water - HMO | 0 | (47,884) | 47,884 | -100.00% |
| 112290030 | Reserve - Workers Comp I/P | (80,692) | 0 | (80,692) | ERR |
| 112290031 | Reserve - Workers Comp O/P | (277,335) | 0 | (277,335) | ERR |
| 112300000 | Reserve - Managed Care I/P | (542,434) | 0 | (542,434) | ERR |
| 112300002 | Reserve - Managed Care O/P | (293,226) | 0 | (293,226) | ERR |
| 112310000 | Reserve - Managed Blue I/P | 164,363 | 0 | 164,363 | ERR |
| 112310002 | Reserve - Managed Blue O/P | (447,247) | 0 | (447,247) | ERR |
| 112320000 | Reserve - Security Blue I/P | (547,747) | 0 | (547,747) | ERR |
| 112320002 | Reserve - Security Blue O/P | (117,290) | 0 | (117,290) | ERR |
| 112340000 | Reserve - HealthAmerica I/P | 35,333 | 0 | 35,333 | ERR |
| 112340002 | Reserve - HealthAmerica O/P | (368,218) | 0 | (368,218) | ERR |
| 112350000 | Reserve - USHealthcare I/P | (272,547) | 0 | (272,547) | ERR |
| 112350002 | Reserve - USHealthcare O/P | (271,447) | 0 | (271,447) | ERR |
| 112430000 | AVH Blue Cross Clearing - I/P | (827,288) | 0 | | |
| 112430002 | AVH Blue Cross Clearing - O/P | (1,480,836) | 0 | | |

| | | | | |
|---------------------------|------------|------------|---------|-------|
| TOT PAT RECEIVABLES - AVH | 21,464,949 | 20,709,208 | 755,741 | 3.65% |
|---------------------------|------------|------------|---------|-------|

PARKVIEW & CITY AVE.

| | | | | | |
|---------|-------------------------------------|---------------|-------------|-------------|-----------|
| 1201000 | I/P A/R - All | 39,005,094 N | 31,940,168 | 7,064,926 | 22.12% |
| 1201010 | I/P A/R - Wise Choice | 0 | 53,906 | (53,906) | |
| 1201011 | I/P A/R - OHS | 0 | 150,000 | (150,000) | |
| 1201900 | I/P Valuation/Contractual | (7,843,137) V | (4,626,831) | (3,216,306) | 69.51% |
| 1204100 | I/P Reserve For Uncollectible Accts | (3,387,963) 4 | (3,725,673) | 337,710 | -9.06% |
| 1204101 | Reserve for Bad Debt - SSI | (500,000) X | 0 | (500,000) | ERR |
| 1204200 | O/P Reserve for Uncollectible Accts | (3,777,316) 4 | (2,193,635) | (1,583,681) | 72.19% |
| 1205000 | Hospital Cash Clearing | 2,481,696 | (169,508) | 2,651,204 | -1564.06% |
| 1205001 | Cash Clearing - I/P | 602,824 | (142,982) | 745,806 | -521.61% |
| 1205002 | Cash Clearing - O/P | (233,566) | (210,999) | (22,567) | 10.70% |
| 1205010 | Keystone Cap Clearing | (16,074) U | (9,616) | (6,458) | 67.16% |
| 1205090 | Cap Clearing - Other | (37,202) | (24,718) | (12,484) | 50.51% |
| 1240900 | CRA Other | (6,219,469) W | 0 | (6,219,469) | |
| | TOT PAT RECEIVABLES - PV & CA | 20,074,887 | 21,040,112 | (965,225) | -4.59% |

| | |
|-------|-------------|
| Sum 4 | 7,165,279 T |
|-------|-------------|

RANCOCAS

| | | | | | |
|---------|-------------------------------------|-------------------|-------------|-----------|----------|
| 1201000 | I/P A/R-All | 26,492,995 L | 22,560,596 | 3,932,399 | 17.43% |
| 1201012 | I/P A/R - MICA | 984,689 L | 1,404,832 | (420,143) | -29.91% |
| 1201800 | I/P Refund Control | 21,843 | 305 | 21,538 | 7061.64% |
| 1201900 | I/P Valuation/Contractual Reserves | (8,437,213) 53-31 | (7,810,486) | (626,727) | 8.02% |
| 1201901 | Other Culation Reserves | (208,524) 53-31 | (244,669) | 36,145 | -14.77% |
| 1202000 | O/P A/R Control | 8,042,552 M | 7,070,598 | 971,954 | 13.75% |
| 1202006 | O/P A/R - PTSS-Delran | 13,718 | 16,762 | (3,044) | -18.16% |
| 1202007 | O/P A/R - PTSS-Willingboro | 20,110 | 22,357 | (2,247) | -10.05% |
| 1202900 | O/P Valuation/Contractual Reserves | (1,827,794) 53-31 | (1,336,032) | (491,782) | 36.81% |
| 1204100 | I/P Reserve for Uncollectible Accts | (5,044,671) 53-20 | (5,249,444) | 204,773 | -3.90% |
| 1204200 | O/P Reserve For Uncollectible Accts | (3,760,175) 53-20 | (3,630,481) | (129,694) | 3.57% |
| 1205000 | Hospital Cash Clearing | (111,572) | 104,351 | (215,923) | -206.92% |
| 1205015 | USHC Cap Clearing | (30,297) | 0 | (30,297) | ERR |
| | TOT PAT RECEIVABLES - Rancoc | 16,155,661 | 12,908,689 | 3,246,972 | 25.15% |

GRADUATE

| | | | | | |
|---------|---------------|--------------|------------|-----------|--------|
| 1201000 | I/P A/R - All | 41,103,821 K | 41,378,159 | (274,338) | -0.66% |
|---------|---------------|--------------|------------|-----------|--------|

PwC 010118

FOIA CONFIDENTIAL TREATMENT
REQUESTED BY PwC

| | | | | | |
|---------|-------------------------------------|----------------------|--------------|--------------|----------|
| 1201800 | I/P Refund Control | 32,215 | 52,064 | (19,849) | -38.12% |
| 1201900 | I/P Valuation/Contractual Reserves | (14,263,659) 53-29,Z | (17,067,197) | 2,803,538 | -16.43% |
| 1201902 | Other Reserves - PFMA | (7,050,000)CC | 0 | (7,050,000) | ERR |
| 1201903 | Other Reserves - Hill Burton | (1,500,000) | 22,922,351 | (24,422,351) | -106.54% |
| 1201905 | MA Reserve | (2,360,604)AA | (5,895,952) | 3,535,348 | -59.96% |
| 1202000 | O/P A/R Control | 21,853,875 K | (7,023,726) | 28,877,601 | -411.14% |
| 1204100 | I/P Reserve For Uncollectible Accts | (6,553,238) 53-18 | (995,951) | (5,557,287) | 557.99% |
| 1204200 | O/P Reserve For Uncollectible Accts | (8,263,271) 53-18 | 0 | (8,263,271) | ERR |
| 1205000 | Hospital Cash Clearing | (2,735,135) | 0 | (2,735,135) | ERR |
| | TOT PAT RECEIVABLES - Graduat | 20,264,004 | 33,369,748 | (13,105,744) | -39.27% |

MT. SINAI

| | | | | | |
|---------|-------------------------------------|-------------------|-------------|-------------|-----------|
| 1201000 | I/P A/R - All | 14,447,388 K | 8,510,052 | 5,937,336 | 69.77% |
| 1201800 | I/P Refund Control | 2,091 | 0 | 2,091 | ERR |
| 1201900 | I/P Valuation/Contractual Reserves | (5,798,680) 53-30 | (2,555,253) | (3,243,427) | 126.93% |
| 1201905 | MA Reserve | (1,915,000)AA | 0 | (1,915,000) | ERR |
| 1202000 | O/P A/R Control | 1,480,672 K | 1,334,155 | 146,517 | 10.98% |
| 1202900 | O/P Valuation/Contractual Reserves | (75,000) 53-30 | 0 | (75,000) | ERR |
| 1204100 | I/P Reserve for Uncollectible Accts | (1,450,000) 53-19 | (1,053,000) | (397,000) | 37.70% |
| 1204200 | O/P Reserve for Uncollectible Accts | (532,000) 53-19 | (408,000) | (124,000) | 30.39% |
| 1205000 | Hospital Cash Clearing | (267,842) | 9,500 | (277,342) | -2919.39% |
| | TOT PAT RECEIVALBES - Mt. Sinai | 5,891,629 | 5,837,454 | 54,175 | 0.93% |

CONSOLIDATED A/R, Net

407,177,137 389,029,169 (5,354,721) -1.38%

A C&L notes that I/P A/R per the Invision system and the Patcom system totals \$10,691,488.

Per T/B 10,608,341
 Per system 10,691,488
 (83,147)

Per conversation with Robin Schafer, the difference is being investigated and will be resolved by year-end.

B C&L notes that O/P A/R per the Invision system and the Patcom system totals \$13,133,859.

Per T/B 13,123,547
 Per system 13,133,859
 (10,312)

Per conversation with Robin Schafer, the difference is being investigated and will be resolved by year-end.

C C&L notes that I/P A/R per the Invision system and the Patcom system totals \$16,789,456.

Per T/B 16,838,939
 Per system 16,789,456
 49,483

Per conversation with Robin Schafer, the difference is being investigated and will be resolved by year-end.

D C&L notes that I/P A/R per the Invision system and the Patcom system totals \$26,998,328.

Per T/B 26,883,504
 Per system 26,998,328
 (114,824)

E C&L notes that the I/P and O/P A/R per SMS system totals \$139,834,843.

Per T/B 139,717,436
 Per system 139,834,843
 (117,407)

Per conversation with Robin Schafer, C&L notes that the difference was written off in the month of March.

F C&L notes that I/P A/R per the SMS system totals \$51,884,549.

Per T/B 51,920,815
 Per system 51,884,549
 36,266 fm

PwC 010119

FOIA CONFIDENTIAL TREATMENT
REQUESTED BY PwC

AHERF
06/30/97

Working Paper Name: Gross to Net Revenue Trend Report - 6/30/97
Working Paper Reference: 50053-38
Working Paper Type: OLE

AHERF

Gross to Net Revenue Trend Repor
06/30/97

NOTE: This w/p represent's "Dan's Cheat Sheet" for monitoring gross and net revenue.

Completed

Completed By: Kristen Heinlein Date: 08/28/97 08:39:31 AM
Last Modified By: Christa L. Porter Date: 09/10/97 04:34:07 PM

Reviewed

Christa L. Porter

Mark for Deletion

Modification History:

Kristen Heinlein

AHERF Gross to Net Revenue Trend Report
06/30/97
NOTE: Per conversation with Robin Becker, C&L notes that Dan Confortini and Robin analyze the gross to net revenue trend report to determine if the revenue between months for IP and OP is consistent. If not, they investigate. If not, they investigate. Dan and Robin will investigate to determine the reason for the variance.

| | MCC | | YTD | | Month | | Month | | YTD | | Budget | |
|------------|---------|---------|-----------|-----------|--------|--------|--------|--------|--------|--------|-----------|-----------|
| | Actual | | Budget | | Actual | | Budget | | Actual | | Actual | |
| | Admits | Budget | Actual | Budget | Admits | Budget | Actual | Budget | Admits | Budget | Actual | Budget |
| Admits | 1,083 | 1,130 | 1,024 | 13,378 | 223 | 226 | 247 | 234 | 12,739 | 12,681 | 12,446 | 12,326 |
| Discharges | 1,101 | 1,104 | 1,092 | 13,578 | 233 | 228 | 243 | 254 | 12,474 | 12,474 | 12,230 | 12,230 |
| Days | 5,367 | 6,113 | 72,078 | 74,077 | 2,752 | 3,384 | 36,914 | 38,412 | 66,709 | 67,984 | 67,984 | 67,984 |
| IP Gross | \$9,025 | \$8,202 | \$498,239 | \$505,344 | | | | | | | \$463,342 | \$463,342 |
| OP Gross | 7,571 | 6,746 | 76,528 | 82,079 | | | | | | | 71,987 | 75,333 |

A C&L notes that OP Gross Income per the I/S totals \$7,544,000. The difference of \$27,000 is deemed immaterial.

| Rate | YTD | | FY98 | | | |
|------------------------------|----------|----------|--------------------------------|----------|------------------------|---------|
| | FY97 | FY98 | FY97 | FY98 | FY97 | FY98 |
| IP | 36.5% | 37.1% | | | | |
| OP | 42.8% | 41.7% | | | | |
| IP Net Revenue per Admission | \$11,169 | \$11,169 | IP Gross Revenue per Admission | \$20,571 | IP Net Revenue per Day | \$1,670 |
| FY97 Average | 11,130 | | FY97 Average | 20,864 | FY97 Average | 1,563 |
| FY98 Average | | | FY98 Average | | FY98 Average | 4,208 |

PwC 010095.A
FOIA Confidential Treatment
Requested by PwC

June 1997 - Elkins Park

| | Month | Actual | Budget | YTD | Budget |
|------------|-------------|---------|-----------|-----------|-----------|
| | | Actual | Actual | | Budget |
| Admits | | 701 | 642 | | 7,338 |
| Discharges | | 668 | 622 | 8,778 | 8,086* |
| Days | | 3,303 | 3,591 | 8,754 | 41,042 |
| | | | | 44,345 | 41,391 |
| | | | | 44,982 | |
| I/P Gross | \$9,501 I/S | \$9,641 | \$116,654 | \$113,966 | \$104,925 |
| O/P Gross | 5,854 B | 4,301 | 66,521 | 52,326 | 60,867 |

*Gross revenue adjusted for L. Griffin account which was overstated, \$393

B C&L notes that O/P Gross income per the I/S totals \$5,790,000. The difference of \$4,000 is deemed immaterial.

| | YTD | FY96 |
|--|-------|-------|
| | FY97 | |
| | 32.2% | 33.3% |
| | 35.4% | 38.2% |

| | I/P Net Revenue per Admission | I/P Gross Revenue per Day | I/P Net Revenue per Day |
|-----|-------------------------------|---------------------------|-------------------------|
| | FY97 Average | FY97 Average | FY97 Average |
| I/P | \$4,283 | \$13,289 | \$848 |
| | 4,398 | 13,011 | 799 |
| | | | |
| | FY98 Average | FY98 Average | FY98 Average |

PwC 010095 B
FOIA Confidential Treatment
Requested by PwC

June 1997 - Bucks County

| | <u>Month</u> | <u>Budget</u> | <u>Actual</u> | <u>YTD</u> | <u>Budget</u> |
|--|---------------------|----------------|---------------------------------------|-------------------------------|---------------------------------|
| Admits | 486 | 553 | 6,777 | 6,977 | 6,314 |
| Discharges | 490 | 567 | 6,777 | 6,977 | 6,310 |
| Days | 2,556 | 3,164 | 37,387 | 38,946 | 35,782 |
| IP Gross | | | | | |
| IP Gross | \$7,671 US | \$7,850 | \$98,461 | \$97,804 | \$89,954 |
| O/P Gross | 5,631 C | 3,547 | 53,296 | 43,151 | 39,604 |
| C Cal notes that O/P Gross income per the US totals \$5,635,000. The difference of \$4,000 is deemed immaterial. | | | | | |
| <u>Rate</u> | | | | | |
| IP | <u>YTD</u> | <u>FY96</u> | | | |
| O/P | | | 30.7% 40.1% | 33.2% 46.2% | |
| <u>IP Net Revenue per Admission</u> | | | | | |
| | <u>FY97 Average</u> | <u>\$3,459</u> | <u>IP Gross Revenue per Admission</u> | <u>IP Net Revenue per Day</u> | <u>IP Gross Revenue per Day</u> |
| | <u>FY96 Average</u> | <u>4,562</u> | <u>FY97 Average</u> | <u>\$809</u> | <u>\$2,635</u> |
| | | | <u>FY96 Average</u> | <u>791</u> | <u>2,390</u> |

C Cal notes that O/P Gross income per the US totals \$5,635,000. The difference of \$4,000 is deemed immaterial.

PwC 010095.C
 FOIA Confidential Treatment
 Requested by PwC

June 1997 • SChC

PwC 010095.D
FOIA Confidential Treatment
Requested by PwC

June 1997 - Hahnemann

| | | Month | | YTD | |
|---|-------------|----------|-----------|-----------|-----------|
| | | Actual | Budget | Actual | Budget |
| Admits | 1,368 | 2,003 | 20,337 | 20,845 | 19,069 |
| Discharges | 1,352 | 1,980 | 20,468 | 22,813 | 19,116 |
| Days | 9,485 | 12,631 | 130,374 | 145,582 | 120,889 |
| *Admissions decreased approximately 300 in May as a result of loss of moms and babies; budget for this is approximately 400/month | | | | | 132,851 |
| I/P Gross | \$50,447 US | \$71,841 | \$767,029 | \$824,311 | \$716,582 |
| O/P Gross | 10,136 US | 9,271 | 115,245 | 112,901 | 105,109 |
| <u>I/P Rate</u> | | YTD | FY97 | 35.0% | 47.0% |
| | | | | 34.0% | 46.8% |
| I/P | | | | | |

| | | I/P Net Revenue per Admission | | I/P Gross Revenue per Day | |
|--|--|-------------------------------|--------------|---------------------------|--------------|
| | | FY97 Average | FY98 Average | FY97 Average | FY98 Average |
| | | \$13,500 | 12,587 | \$37,531 | \$38,883 |
| | | | | | 5,400 |

June 1997 - Graduate Hospital

| | | Month | | YTD | |
|--|-------------|----------|-----------|-----------|-----------|
| | | Actual | Budget | Actual | Budget |
| Admits | 842 | 675 | 10,263 | 11,000 | 9,421 |
| Days* | 4,563 | 5,184 | 57,414 | 63,930 | 52,851 |
| I/P Gross | \$34,450 US | \$36,671 | \$417,105 | \$458,361 | \$392,655 |
| O/P Gross | 12,436 D | 12,757 | 138,877 | 142,141 | 126,441 |
| D CAL notes that O/P Gross income per the I/S totals \$12,438,000. The difference of \$3,000 is deemed immaterial. | | | | | 128,384 |
| <u>I/P Rate</u> | | YTD | FY97 | 27.9% | 28.8% |
| | | | | | |
| I/P | | | | | |
| O/P | | | | | |

D CAL notes that O/P Gross income per the I/S totals \$12,438,000. The difference of \$3,000 is deemed immaterial.

I/P Rate

| | | I/P Net Revenue per Admission | | I/P Gross Revenue per Day | |
|--|--|-------------------------------|--------------|---------------------------|--------------|
| | | FY97 Average | FY98 Average | FY97 Average | FY98 Average |
| | | \$11,100 | 10,267 | \$40,642 | \$39,944 |
| | | | | | 1,778 |

Q does not include \$9.4M HS1 deferred revenue

PwC 010095.E
FOIA Confidential Treatment
Requested by PwC

June 1997 - Mt. Sinai

| | | Month | | YTD | |
|-----------------|------------|---------|----------|----------|----------|
| | | Actual | Budget | Actual | Budget |
| Admits | 470 | 394 | 4,966 | 4,432 | 4,496 |
| Days* | 4,483 | 4,133 | 50,984 | 50,334 | 46,401 |
| I/P Gross | \$5,198 US | \$4,802 | \$60,978 | \$59,124 | \$55,780 |
| O/P Gross | 398 US | 321 | 4,460 | 3,321 | 4,064 |
| <u>I/P Rate</u> | | YTD | FY97 | | 3,500 |
| | | | | | |
| I/P | | | | | |
| O/P | | | | | |

| | | |
|---|----------------|--|
| I/P OrP | 43.7% 32.6% | |
| | | I/P Gross Revenue per Day FY97 Average \$522 |
| I/P Net Revenue per Admission FY97 Average | \$5,360 | I/P Net Revenue per Day FY97 Average \$12,279 |

PwC 010095.F
FOIA Confidential Treatment
Requested by PwC

**AHERF
06/30/97**

File Section Heading: Assets
File Section Code: 0053
File Section Name: Patient Accounts Receivable
Step Name: Obtain or prepare a comparative summary at 6/30/97
Step Description:
Obtain or prepare a summary of patient receivables by general ledger account balances at 6/30/97 and perform the following:

a. Agree amounts to the general ledger.
b. Perform fluctuations analysis from 3/31/97 balances.

Audit Objectives: Completeness
Accuracy

Step Comments

Completed

Completed By: Kristen Heinlein **Date:**
Last Modified By: Christa L. Porter **Date:** 09/10/97 04:34:07 PM

Reviewed

Christa L. Porter

09/10/97 04:34:07 PM

Mark for Deletion

BAD DEBT EXPENSE ANALYSIS
 6/30/06

| | | The Graduate hospitals, Forbes, & AVH are being analyzed since the opening balance sheet. | | | | | | | | |
|--|---------------|---|----------------------|----------------------|----------------------|----------------------|----------------------|---------------------|--------------------|---------------------|
| | | X The Graduate entities, Forbes, and AVH are not included. | | | | | | | | |
| | | HUH | SCHC | MCP | Graduate | Mt. Sinai | Ranocas | AVH | AHERF | AHERF (consolidate) |
| Revenue | | 06/30/07 | 06/30/06 | 06/30/07 | 06/30/06 | 06/30/07 | 06/30/07 | 06/30/07 | 06/30/06 | 06/30/07 |
| Routine | | 281,813,271 | 292,270,385 | 79,328,638 | 75,106,469 | 207,637,944 | 185,942,244 | 14,318,555 | 7,730,250 | 26,688,684 |
| Auxiliary | | 485,215,447 | 485,033,986 | 163,684,433 | 166,807,878 | 280,802,182 | 241,282,763 | 53,610,080 | 3,359,678 | 1,557,138,770 |
| I/P | | 115,255,461 | 102,894,290 | 57,487,259 | 78,502,281 | 68,404,320 | 24,927,804 | 754,533 | 10,675,182 | 1,462,516,537 |
| O/P | | | | | | | | | 27,721,000 | 605,226,129 |
| Gross Patient Service Revenue | | 882,274,188 | 880,198,294 | 304,771,559 | 289,471,606 | 577,742,387 | 495,629,627 | 92,556,419 | 11,844,681 | 37,343,886 |
| Contractual Allowance | | (505,837,639) | (532,338,775) | (143,677,743) | (141,888,400) | (324,725,752) | (277,421,764) | (35,961,518) | (5,724,030) | (12,837,676) |
| I/P | | (80,452,786) | (52,260,537) | (34,122,357) | (28,463,555) | (47,276,789) | (39,174,781) | (16,346,551) | (435,676) | (5,248,189) |
| O/P | | | | | | | | | | |
| Net Patient Service Revenue | | (568,350,425) | (584,043,112) | (177,600,300) | (171,351,965) | (372,004,456) | (317,136,545) | (52,308,099) | (6,159,706) | (18,085,841) |
| I/P Acute Bad Debt Expense | | (7,518,547) | (5,206,194) | (2,564,857) | (2,478,782) | (6,415,643) | (7,203,862) | (1,592,727) | (580,855) | (24,856,887) |
| I/P Bad Debt Recovery | | 351,303 | 265,987 | (4,239,285) | (3,621,084) | 935 | 40,361 | 0 | 218,505 | 1,121,801 |
| O/P Bad Debt Expense | | (4,489,285) | (6,905,302) | (4,239,782) | (3,621,084) | (9,234,827) | (8,136,300) | (1,201,785) | (757,040) | (31,480,908) |
| O/P Bad Debt Recovery | | 1,075,654 | 434,586 | | | 89,278 | | | | 2,380,219 |
| | | | | | | | | | | |
| (10,591,885) | (13,409,063) | (8,804,039) | (8,098,846) | (15,649,535) | (15,289,801) | (2,705,234) | (2,705,234) | (891,801) | (936,744) | (715,000) |
| Bad Debt as % of Net Patient Serv. | 3.35% | 4.39% | 5.38% | 4.76% | 7.61% | 8.57% | 8.72% | 58.51% | 52.00% | 4.86% |
| Contractual Allowance as % of Gross | 64.18% | 65.71% | 58.34% | 57.22% | 64.39% | 63.99% | | | | 2.47% |
| | | | | | | | | | | 56.90% |
| | | | | | | | | | | 61.26% |
| | | | | | | | | | | 60.84% |
| | | | | | | | | | | 4.35% |
| | | | | | | | | | | 60.03% |
| | | | | | | | | | | (59,731,128) |
| | | | | | | | | | | |
| | | EPC | BCC | AGH | Parkview | City Ave. | Forbes | | | |
| Revenue | | 06/30/07 | 06/30/06 | 06/30/07 | 06/30/06 | 06/30/07 | 06/30/07 | 06/30/07 | 06/30/07 | 06/30/07 |
| Routine | | 47,336,295 | 44,448,780 | 42,134,409 | 38,930,579 | 240,070,502 | 214,054,218 | 4,282,928 | 3,669,527 | 40,310,000 |
| Auxiliary | | 69,317,854 | 59,935,131 | 56,326,741 | 47,984,585 | 49,782,033 | 45,167,184 | 6,684,931 | 11,582,591 | 50,441,000 |
| I/P | | 64,072,069 | 58,905,144 | 53,358,546 | 40,017,753 | 225,598,462 | 178,218,809 | 5,685,119 | 4,685,533 | 41,764,000 |
| O/P | | | | | | | | | | |
| Gross Patient Service Revenue | | 150,726,318 | 161,189,055 | 151,719,886 | 128,632,917 | 957,451,997 | 844,945,311 | 16,662,978 | 19,827,651 | 132,515,000 |
| Contractual Allowance | | (78,497,869) | (68,020,987) | (67,963,841) | (57,675,692) | (410,926,654) | (364,345,620) | (4,881,658) | (5,855,103) | (58,059,000) A |
| I/P | | (40,398,638) | (32,530,882) | (31,765,134) | (20,856,141) | (124,900,782) | (97,920,483) | (3,767,803) | (1,987,121) | |
| O/P | | | | | | | | | | |
| (119,854,607) | (101,151,069) | (98,728,131) | (78,525,833) | (535,527,416) | (484,266,112) | (8,679,561) | | | | (58,059,000) |
| | | | | | | | | | | |
| Net Patient Service Revenue | | 60,871,711 | 60,037,986 | 51,990,565 | 48,107,084 | 42,192,481 | 380,879,199 | 7,983,417 | 12,105,427 | 74,056,000 |
| I/P Acute Bad Debt Expense | | (1,281,890) | (880,566) | (1,142,920) | (1,627,816) | (5,932,010) | (6,277,486) | (193,558) | (677,915) | (975,121) A |
| I/P Bad Debt Recovery | | (1,540,931) | (1,918,982) | (1,346,087) | (2,461,790) | (10,150,006) | (11,080,859) | (1,304,585) | (1,050,189) | |
| O/P Bad Debt Recovery | | | | | | | | | | |
| | | | | | | | | | | |
| (2,822,821) | (2,599,448) | (2,986,987) | (4,086,606) | (13,987,386) | (16,836,597) | (193,558) | (677,915) | | | (975,121) |
| | | | | | | | | | | |
| Bad Debt as % of Net Patient Serv. | 4.84% | 4.33% | 5.75% | 8.50% | 3.32% | 4.42% | 2.42% | 5.60% | 1.31% | |
| Contractual Allowance as % of Gross | 68.32% | 62.73% | 65.73% | 62.01% | 55.93% | 54.85% | 52.08% | 39.25% B | 43.81% | |

B Per Inquiry of the client, C&L notes that City Ave. and Ranocas have slightly lower contractual allowance percentages due to the payor mix for each hospital.

PwC 010162.A
FOIA Confidential Treatment
Requested by PwC

EXHIBIT 4258

AHERF
06/30/97

Working Paper Name: hahnemann t/b review
Working Paper Reference: 0025-200a
Working Paper Type: Created in Notes

why is their overall cash improved, is this related to an increased aging of their payables

document and understand current year debt service requirements

i/p contractual reserve, I assume in-house and DNFB are up, is that correct

how was the first 25 of the 50 million distributed to the entities or did this occur in April

what is the HIP NJ Cap Clearing acct this is new

why no change in the healthpartners clearing acct from prior year

what happened to PIP this year, why have the balances been reclassified to current

pip ushc 96, 2.7 million adjustment, did we miss this last year

did they reverse cushions for 1990 and prior years

1992 is this additional ime receivables

what is the additional reserve for 1996 related to

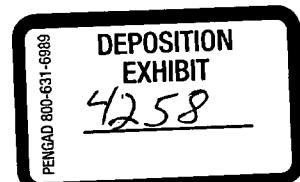
was 93 ma settled

why is there an intercompany balance this year

what is the a/r affiliated hospitals receivable, acct # 139005

detail for misc receivables
 (prior year was DC33 for \$173 and ARA refund for \$217 and misc of \$191)

why is the inventory reserve increasing, is this still cushion



what happened to the Foxmeyer drug advance, was this used due to the bankruptcy filing, who is their current drug supplier

mv change on participating trust acct or perm restricted assets

amortization of cap interest, should there be some, what are their plans for recording in the current year

depr reserve of \$1 million, is this still needed

how many years are they amortizing the org costs over, are there any new amounts this year

Accrued other and accrued miscellaneous - what makes up these accounts

perform a reasonableness test over the 96 debt interest accrual

no change in Hahn liability, how are claims being paid, expected timing of actuarial analysis

debt compliance, is there a mandatory paydown period on the loc and have they met it

amortization of the bond discount, this amount seems low

are there any established repayment terms for the aherf n/c intercompany

Rollforward of temp investments

| | |
|------------|-------------------|
| Beginning | 5,802,006 |
| income | 345,239 |
| realized | 2,034,504 |
| unrealized | (1,435,061) |
| Used in Op | (<u>50,743</u>) |
| | 6,695,945 |
| Per T/B | <u>6,746,688</u> |
| Difference | (50,743) ?????? |

also, per tem resticted net asset detail - expenses were \$597,631. what is that and why doesn't it agree. ending na for tem restricted = \$6,107,527 compared to \$6,746,688.

Teaching/Admin Support expense increased \$1.6 million over p/y

Rental/lease expense up \$1.2 million over p/y

Support and contract up over \$4 million from p/y

Malpractice expense down about \$2.6 million annualized.

| | | |
|--------------------------|--------------|-------------------|
| Depreciation rollforward | Beginning | 188,560,000 |
| | Expense - IS | <u>13,103,964</u> |
| | Ending | 201,663,964 |

from rollforward - no disposals - but P&L shows gain
on sale of \$30,000

Does HUH have docs?? Pro fee receivables of \$112,000 -
how many?



Completed By: **Date:**

Last Modified By: Christa L. Porter **Date:**
05/22/97 10:30:51 AM



Modification History:

Christa L. Porter
Amy S. Frazier

Lotus ▾ [Somerset](#) [Notes](#) [Internet](#) [Scheduler](#) [Address Book](#) [Reminders](#)

0025-200a - hahnemann t/b review - S - Lotus Notes

File Edit View Create Actions Link Help

Welcome David S. Torborg: Inbox Workspace Aherf Litigator's Notebook AHERF-Allegheny Health Environs 0025-200a

AHERF
06/30/97

Working Paper Name: hahnemann t/b review
Working Paper Reference: 0025-200a
Working Paper Type: Created in Notes

why is their overall cash improved, is this related to an increased aging of their payables

document and understand current year debt service requirements

i/p contractual reserve, I assume in-house and DNFB are up, is that correct

how was the first 25 of the 50 million distributed

what is the HIP NJ Cap Clearing acct this year

why no change in the healthpartners clearing account

what happened to PIP this year, why having a large adjustment

pip ushc 96, 2.7 million adjustment, did we reverse it

did they reverse cushions for 1990 and p

1992 is this additional imc receivables

what is the additional reserve for 1996 related to

was 93 ma settled

why is there an intercompany balance this year

what is the a/r affiliated hospitals receivable acct # 139005

983 unread document(s) remaining

Start Microsoft Word Microsoft Word #2 0025-200a.han Document: WordPad

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0025-200a - hahnemann t/b review - S. - Lotus Notes

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AHERF
06/30/97

Working Paper Name: hahnemann t/b review
Working Paper Reference: 0025-200a
Working Paper Type: Created in Notes

why is their overall cash improved, is this related to an increased aging of their payables

document and understand current year debt service requirements

i/p contractual reserve, I assume in-house and DNFB are up, is that correct

how was the first 25 of the 50 million distri

what is the HIP NJ Cap Clearing acct this

why no change in the healthpartners clea

what happened to PIP this year, why have

pip ushc 96, 2.7 million adjustment, did we

did they reverse cushions for 1990 and p

1992 is this additional ime receivables

what is the additional reserve for 1996 related to

was 93 ma settled

why is there an intercompany balance this year

what is the a/r affiliated hospitals receivable, acct # 139005

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| Computed_Status | Seq Num: 3 |
| Confirmation | Dup Item ID: 0 |
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| Confirm_By | READ\WRITE-ACCESS |
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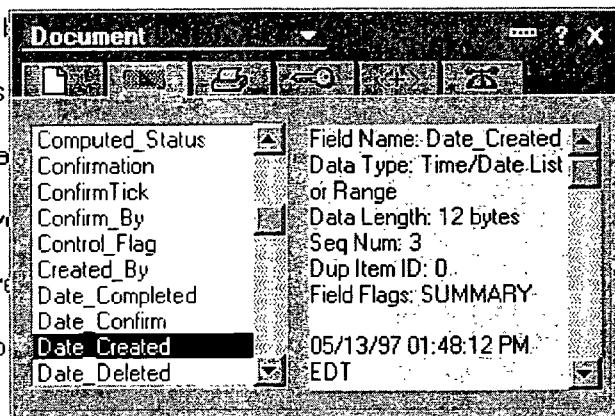
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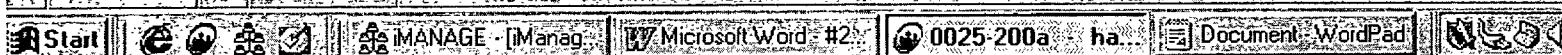
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AHERF
06/30/97

Working Paper Name: hahnemann t/b review
Working Paper Reference: 0025-200a
Working Paper Type: Created in Notes

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why no change in the healthpartners clearing account

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was 93 ma settled

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what is the a/r affiliated hospitals receivable, acct # 139005

983 unread document(s) remaining

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AHERF
06/30/97

Working Paper Name: hahnemann t/b review
Working Paper Reference: 0025-200a
Working Paper Type: Created in Notes

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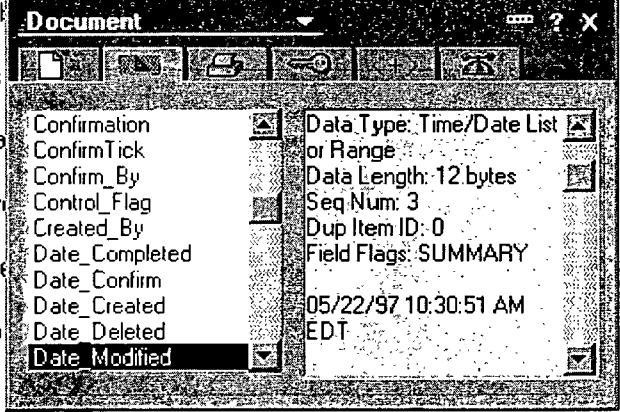
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was 93 ma settled

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| Date_Modified | 05/22/97 10:30:51 AM EDT |



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AHERF
06/30/97

Working Paper Name: hahnemann t/b review
Working Paper Reference: 0025-200a
Working Paper Type: Created in Notes

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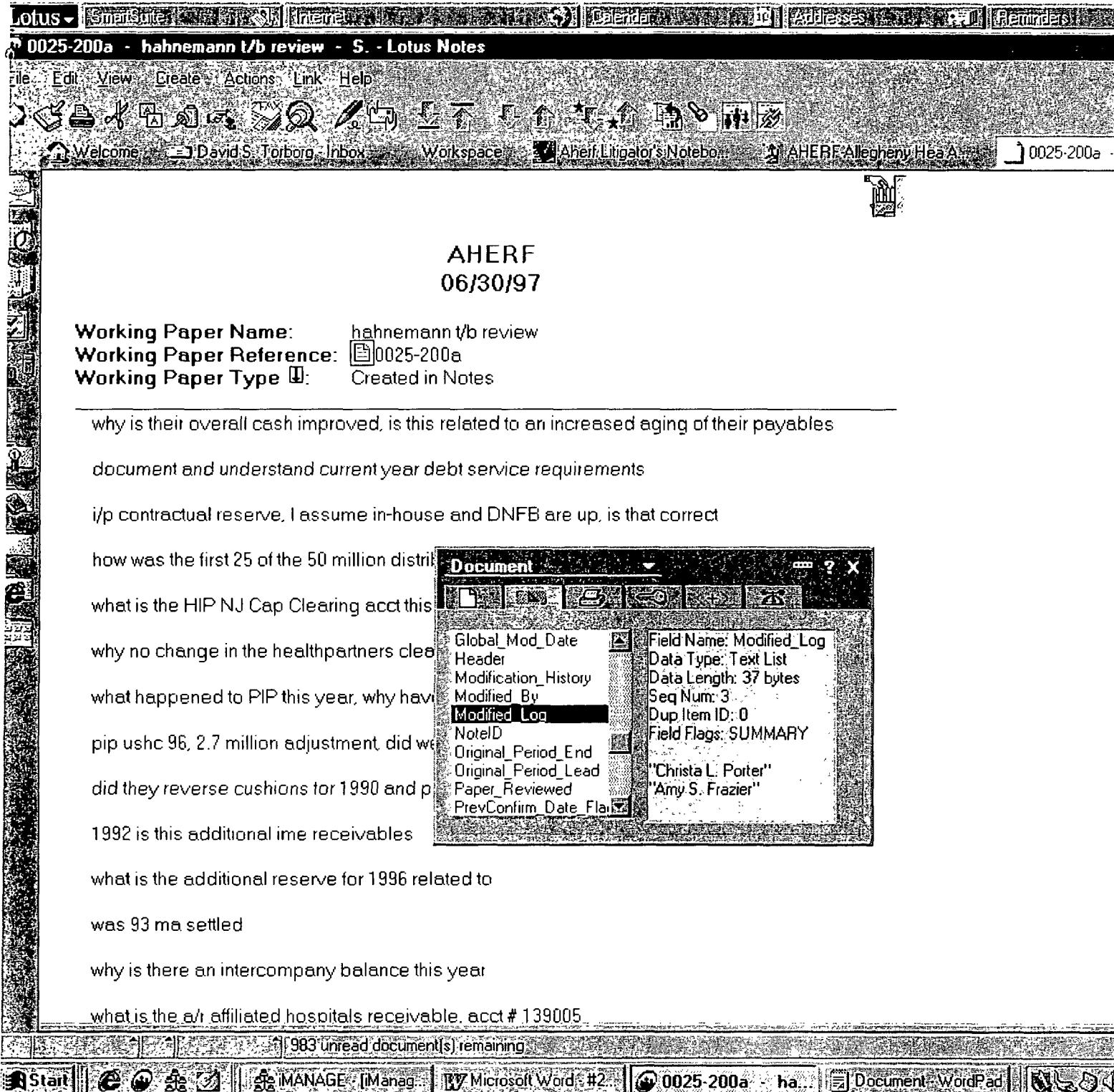


EXHIBIT 4274

AHERF
06/30/96

Issue Topic: Bad Debt Methodology

Issue Description: During the current year we noted that for MCPH, the client has continued to utilize self-pay as its basis for calculation of the bad debt reserve. The analysis should be updated to include all financial classes by aging category.

Link to Further Information: Audit Program Step [Audit program step](#)

Issue Type: Management Letter

Audit Area(s)

Affected: Patient Accounts Receivable - MCPH

Client Site: MCPH

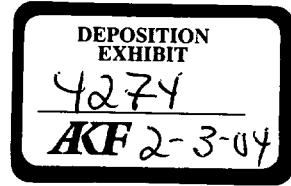


Comments:

The client basis its reserve for doubtful accounts calculation on the balances contained in the self pay financial classes, as well as, the patient account balance portion of all other financial classes. The analysis should be revised to include the insurance as well as the patient account balance for all financial classes.

| | | |
|--------------------------|------------------|----------------------------|
| Created By: | Amy S. Frazier | Date: 05/24/96 01:44:21 PM |
| Last Modified By: | Mark D. Kirstein | Date: 10/02/96 05:18:43 PM |
| Cleared By: | | Date: |

| | | |
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| Reviewed | Mark D. Kirstein | 10/02/96 05:18:43 PM |
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CL 001178

EXHIBIT 4284

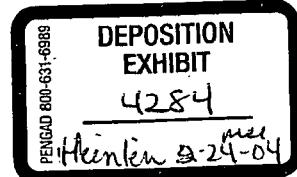
RECORD OF MONITORING CONTROLS
HEALTH CARE
AHERF
06/30/97

System Cycle: Revenue

Accounting System: Patient Accounts Receivable/Revenue

Summary: Record of Monitoring Controls

| Objective | What control procedures address the objective? |
|-----------|--|
| | |



CL 016103

| | |
|--|---|
| | <p>Senior management and the BOD review various management level reports to monitor revenue and patient activity levels. Monthly internally generated financial statements which compare actual to budgeted and prior year results are prepared including:</p> <ul style="list-style-type: none"> - An financial statement package which indicates the significant financial and operating highlights for the hospital, including the levels of patient admissions and discharges, inpatient lengths of stay, occupancy levels, and payor mix. (This is prepared when all entities are consolidated at month end.) - A trend analysis is prepared for hospital revenue and charity care to identify unusual monthly fluctuations by department and in total. Inquiries are made for large variances. The trend analysis is included in the monthly financial statement package. - Days in patient A/R is computed and compared to A/R days of other major hospitals. Management uses this information to identify receivable collection problems and undertakes corrective action. - Amounts written-off to bad debts are tracked on a monthly and year-to-date basis. Inquiries are made of the A/R and collection departments to identify and reduce large A/R write-off's. Bad debts are tracked during the monthly financial statement package review. - The accounting department prepares reconciliations of subsidiary accounts receivable records to the G/L control accounts on a monthly basis. Jack Nelson, Jack Lydon and Al Adamczak (AGH, AVH, Forbes, Park View, City Ave.) and Robin Schaffer and Dan Cancelmi (Delaware Valley, Graduate) review and approve the recons. - Greg Snow, Patient Acct Vice President and Joe Dionisio, Sr VP of Finance, share an integral role in the monitoring of hospital revenue. These individuals, in particular, analyze the monthly financials and make requests of finance, patient accounting directors or professional hospital staff to investigate unusual variances or revenue trends. - Management (Dan Cancelmi) monitors revenue when reviewing the Gross/Net Revenue Trend Report. If an unusual trend exists, management will then review the Gross Ancillary Charges I/P & O/P report which compares month to date to accumulated YTD totals. |
|--|---|

If there are any audit implications and/or management letter comments, compose an issue by selecting the Compose Issue button from the CLASS SmartIcon bar or choosing Compose, 2. Issue from the Lotus Notes menu bar.

Confirmation:

| | |
|--------------------------|-------------------|
| <input type="checkbox"/> | System Confirmed? |
|--------------------------|-------------------|

Record of Tests:

| | |
|----------------------------------|------------------|
| <input checked="" type="radio"/> | Test Completed |
| <input type="radio"/> | Test Outstanding |
| <input type="radio"/> | No Test Planned |

Test Procedure:

Record of Monitoring Controls- Record of Test

| | |
|-------------------------------------|-----------|
| <input checked="" type="checkbox"/> | Completed |
|-------------------------------------|-----------|

| | | | |
|-------------------------------------|----------|-------------------|----------------------|
| <input checked="" type="checkbox"/> | Reviewed | Christa L. Porter | 05/19/97 04:07:55 PM |
| | | Christa L. Porter | 08/04/97 03:51:00 PM |

Completed By: Kristen Heinlein Date: 05/16/97 08:28:00 AM
Tested By: Kristen Heinlein Date: 05/20/97 04:52:03 PM
Confirmed By: Date:
Last Modified By: Christa L. Porter Date: 08/04/97 03:51:00 PM

| | |
|--------------------------|-------------------|
| <input type="checkbox"/> | Mark for Deletion |
|--------------------------|-------------------|

| | |
|------------------------|--|
| Objective | What control procedures address the objective? Senior management and the BOD review various management level reports to monitor revenue and patient activity levels. Monthly internally generated financial statements which compare actual to budgeted and prior year results are prepared including: |
| Points of Focus | <ul style="list-style-type: none"> - An financial statement package which indicates the significant financial and operating highlights for the hospital, including the levels of patient admissions and discharges, inpatient lengths of stay, occupancy levels, and payor mix. (This is prepared when all entities are consolidated at month end.) - A trend analysis is prepared for hospital revenue and charity care to identify unusual monthly fluctuations by department and in total. Inquiries are made for large variances. The trend analysis is included in the monthly financial statement package. - Days in patient A/R is computed and compared to A/R days of other major hospitals. Management uses this information to identify receivable collection problems and undertakes corrective action. - Amounts written-off to bad debts are tracked on a monthly and year-to-date basis. Inquiries are made of the A/R and collection departments to identify and reduce large A/R write-offs. Bad debts are tracked during the monthly financial statement package review. - The accounting department prepares reconciliations of subsidiary accounts receivable records to the G/L control accounts on a monthly basis. Jack Nelson, Jack Lydon and Al Adamczak (AGH, AVH, Forbes, Park View, City Ave.) and Robin Schaffer and Dan Cancelmi (Delaware Valley, Graduate) review and approve the recons. - Greg Snow, Patient Acct Vice President and Joe Dionisio, Sr VP of Finance, share an integral role in the monitoring of hospital revenue. These individuals, in particular, analyze the monthly financials and make requests of finance, patient accounting directors or professional hospital staff to investigate unusual variances or revenue trends. - Management (Dan Cancelmi) monitors revenue when reviewing the Gross/Net Revenue Trend |

Report. If an unusual trend exists, management will then review the Gross Ancillary Charges I/P & O/P report which compares month to date to accumulated YTD totals.

- PFSG directors in admissions, medical records and billing and collections review various internal management level reports to monitor patient account activity:

- A/R Agings (monthly reports that detail A/R by payor, hospital, agings focussing on accounts older than 90 days old) (Refer to **A/R Agings ROT**)

- Internal financial services reports (i.e., daily cash report) (Refer to **Daily Cash Report ROT**)

- Rejected billing reports (i.e., Quarterly AHERF Rejected Claim Analysis Report) (Refer to **Rejected Claim Analysis Report ROT**)

- Financial Reporting Executive Summary Report (reports on days in system A/R, credit balances, historical data, cash summaries, etc.) (Refer to **Executive Summary ROT**)

A Post Payment Review Department (headed by Carole Bailey) was developed during FY97. The department reviews the following reports on a weekly basis:

- New Credit Balances Created from Transactions Posted (investigate if refunds are due, is AHERF waiting for a retraction due to an overpayment from an insurance co., etc.)

- New Debit Balances with Payments Posted of \$25 or Greater and a Remaining Balance in Excess of \$1,000 (investigate in the account was contractualized correctly, does a rebill need to occur due to the first bill not being correct, does another payor need to be billed, etc.)

- Account Charges Greater than \$2,500 with a balance within 90% of Total Charges Final Billed (examine all patient accounts that are remaining at gross charges, except commerical, self-payors, and MA Apps.)

- At month end, an Out of Period Report is developed than details the contracuals taken in the recent month that were billed in the prior month. This report is also given to Robin Schafer in Finance.

(Refer to **Post Payment Review Dept. ROT**)

EXHIBIT 4292

**AHERF
06/30/97**

Working Paper Name: Bucks - Bad Debt Reserve
Working Paper Reference: 0053-10
Working Paper Type: Prepared by Client, OLE

ALLEGHENY UNIV. HOSPITALS, BUCKS COUNTY
ACCOUNTS RECEIVABLE AGING - INPATIENT
(Revised Bad Debt Calculations)
MARCH 31, 1997

NOTE: This w/p represents the inpatient and outpatient bad debt calculations and the summary of reserves for bad debt for both inpatient and outpatient.

Completed

Completed By: Kristen Heinlein **Date:**
06/09/97 11:11:29 AM

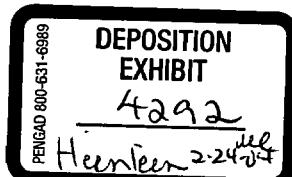
Last Modified By: Kristen Heinlein **Date:**
07/06/97 02:33:31 PM

Reviewed

Mark for Deletion

Modification History:

Kristen Heinlein



**JD-MEYER CLASS
DISK**

AGED FROM FINAL BILL DATE

| CLASS | TOTAL | IH & DNFB (NET) | FINAL BILLED | 0-30 | 31-60 | 61-90 | 91-120 | 121-150 | 151-180 | 181-270 | 271-365 | 365+ |
|--------------------------|------------------|--------------------|-----------------|----------|------------------|------------------|----------------|----------------|----------------|----------------|----------------|------------------|
| A MEDICAID | 1,088,151 | 36,085 | 306,800 | 351,668 | 34,338 | 24,908 | 51,632 | 55,769 | 143,569 | 50,208 | 33,173 | 1,052,066 |
| B BLUE CROSS | 251,023 | 26,888 | 60,520 | 25,928 | 43,965 | 40,952 | 3,586 | 10,008 | 20,720 | 15,049 | 3,606 | 224,335 |
| C COMMERCIAL | 377,639 | 25,208 | 139,451 | 117,829 | 34,264 | 7,272 | 3,986 | 19,172 | 33,284 | 13,631 | 1,299 | 352,431 |
| D DIRECT CONTRACTING | 91,992 | 37,186 | 4,840 | 5,141 | 0 | 0 | 5,917 | 16,235 | 10,766 | 4,251 | 7,655 | 54,806 |
| F CHARITY CARE | 1,284 | 0 | 0 | 0 | 0 | 1,294 | 0 | 0 | 0 | 0 | 0 | 1,284 |
| H HMO (USHC/HPE) | 2,576,484 | 213,753 | 924,453 | 673,607 | 243,699 | 87,761 | 111,637 | 70,314 | 143,686 | 81,838 | 25,726 | 2,362,731 |
| I PATIENT CONTRACTS | 15,209 | 0 | 760 | 0 | 1,405 | 686 | 200 | 544 | 736 | 7,293 | 3,584 | 15,209 |
| M MEDICARE | 1,565,934 | 416,507 | 594,523 | 130,302 | 118,935 | 55,228 | 40,309 | 67,189 | 61,743 | 38,921 | 42,277 | 1,149,427 |
| N MANAGED MA | 283,708 | 28,036 | 48,016 | 57,622 | 39,949 | 12,740 | 7,740 | 22,167 | 22,563 | 3,344 | 41,531 | 255,672 |
| P PPO-PREFERRED PROVIDER | 788,325 | 117,334 | 176,398 | 135,889 | 132,633 | 56,256 | 34,888 | 16,100 | 70,208 | 38,755 | 7,865 | 670,981 |
| U SELF PAY | 1,345,334 | 34,584 | 221,485 | 252,944 | 256,147 | 160,395 | 133,765 | 70,362 | 160,759 | 1,283 | 53,609 | 1,310,750 |
| W WORKERS COMP/NO FAULT | 114,836 | 4,182 | 52,579 | 6,039 | 7,322 | 5,611 | 0 | 2,717 | 25,912 | 0 | 10,474 | 110,654 |
| TOTAL | 8,499,928 | A | 939,563 | 0 | 2,561,284 | 1,725,510 | 912,857 | 455,103 | 393,172 | 350,577 | 693,957 | 237,305 |
| | | | | | | | | | | | | 230,800 |
| | | | | | | | | | | | | 7,560,385 |

Additional Reserve on Billed Commercial:

Total gross billed commercial
Estimated contractuals at payment
Additional reserve required

X 352,431
F 20,00%
20,486

A e A/R aging without exception.
(NOTE: For inhouse A/R, Inhouse & DNFB total should not be included to agree
to the aging.)

F Critical data from Patient Accounting.

ALLEGHENY UNIV HOSPITALS, BUCKS COUNTY
INPATIENT BAD DEBT RESERVE CALCULATION
(Revised Bad Debt Calculations)
MARCH 31, 1997

| CLASS | TOTAL | INHOUSE & DNFB (NET) | FINAL BILLED | 0-30 | 31-60 | 61-90 | 91-120 | 121-150 | 151-180 | 181-270 | 271-365 | 365+ |
|--------------------------|---------------|----------------------|--------------|---------|-------------|-------------|-------------|-------------|------------|------------|-------------|-------------|
| A MEDICAI | 274,822 | 0 | 0 | 15,340 | 17,583 | 1,717 | 2,491 | 5,163 | 5,577 | 143,569 | 50,208 | 33,173 |
| B BLUE CROSS | 32,049 | 0 | 0 | 3,026 | 1,296 | 2,198 | 4,095 | 359 | 1,001 | 5,180 | 11,287 | 3,606 |
| C COMMERCIAL*** | 19,571 | 0 | 0 | 5,578 | 4,713 | 1,371 | 582 | 280 | 1,534 | 6,657 | (2,182) | 1,039 |
| D DIRECT CONTRACTING | 16,249 | 0 | 0 | 242 | 257 | 0 | 0 | 592 | 1,624 | 2,692 | 3,188 | 7,555 |
| F CHARITY CARE | 1,294 | 0 | 0 | 0 | 0 | 0 | 1,294 | 0 | 0 | 0 | 0 | 0 |
| H HMO | 242,087 | 0 | 0 | 46,223 | 33,680 | 12,185 | 8,776 | 11,164 | 7,031 | 35,924 | 61,379 | 25,726 |
| I PATIENT CONTRACTS | 9,489 | 0 | 0 | 38 | 0 | 70 | 69 | 20 | 54 | 184 | 5,470 | 3,584 |
| M MEDICARE | 145,363 | 0 | 0 | 29,726 | 6,515 | 5,947 | 5,523 | 4,031 | 6,719 | 15,436 | 29,191 | 42,277 |
| N MANAGED MA | 61,224 | 0 | 0 | 2,401 | 2,881 | 1,997 | 1,274 | 774 | 2,217 | 5,641 | 2,508 | 41,531 |
| P PPO-PREFERRED PROVIDER | 87,654 | 0 | 0 | 8,820 | 6,794 | 6,632 | 5,826 | 3,469 | 1,610 | 17,552 | 29,066 | 7,865 |
| U SELF PAY | 780,492 | 17,292 | 0 | 126,472 | 110,742 | 128,074 | 80,198 | 66,882 | 35,181 | 160,759 | 1,283 | 53,609 |
| W WORKERS COMP/NO FAULT | 21,082 | 0 | 0 | 2,629 | 302 | 366 | 561 | 0 | 272 | 6,478 | 0 | 10,474 |
| REQUIRED RESERVE | 1,691,377 | 1 | 17,292 | 0 | 240,495 | 184,765 | 160,556 | 110,687 | 92,753 | 62,819 | 400,071 | 191,397 |
| | | | | | | | | | | | | 230,540 |

***Commercial reserve is calculated based on gross A/R less estimated contractual percentage [see gross A/R schedule.]

ALLEGHENY UNIV HOSPITALS, BUCKS COUNTY
OUTPATIENT A/R AGING - RECEIVABLES AT GROSS
(Revised Bad Debt Calculations)
MARCH 31, 1997

| CLASS | TOTAL | 0-30 | 31-60 | 61-90 | 91-120 | 121-150 | 151-180 | 181-270 | 271-365 | 365+ |
|--------------------------|----------------|-----------|---------------|---------------|---------------|-------------|-------------|-------------|---------------|---------------|
| A MEDICAI | 300,762 | 43,702 | 29,359 | 38,116 | 2,830 | 38,665 | 13,280 | 67,243 | 19,056 | 48,511 |
| B BLUE CROSS | 484,469 | 219,702 | 71,308 | 21,169 | 34,868 | 16,891 | 18,847 | 37,584 | 46,480 | 17,610 |
| C COMMERCIAL | 980,848 | 163,547 | 207,309 | 101,721 | 71,099 | 44,009 | 45,889 | 125,948 | 128,009 | 93,318 |
| D DIRECT CONTRACTING | 64,311 | 8,674 | 2,328 | 2,592 | 4,538 | 2,503 | 5,829 | 17,304 | 16,415 | 4,127 |
| F CHARITY CARE | 1,658 | 0 | 242 | 352 | 0 | 1,084 | 0 | 0 | 0 | 0 |
| H HMO | 6,310,554 | 1,542,930 | 1,392,553 | 669,523 | 496,850 | 216,664 | 265,558 | 915,321 | 586,273 | 224,882 |
| I PATIENT CONTRACTS | 36,920 | 13,221 | 4,858 | 4,252 | 2,276 | 4,722 | (61) | 3,465 | 2,522 | 1,665 |
| M MEDICARE | 1,520,716 | 688,373 | 192,309 | 90,612 | 82,460 | 148,445 | 83,602 | 134,359 | 70,905 | 29,612 |
| N MANAGED MA | 378,935 | 88,766 | 59,985 | 30,540 | 33,241 | 17,515 | 19,814 | 56,377 | 46,102 | 26,595 |
| P PPO-PREFERRED PROVIDER | 1,287,675 | 522,016 | 234,480 | 85,641 | 67,483 | 65,738 | 55,405 | 85,103 | 100,469 | 71,339 |
| U SELF PAY | 831,865 | 96,548 | 110,495 | 87,298 | 105,411 | 43,976 | 56,396 | 144,610 | 108,492 | 78,640 |
| W WORKERS COMP/NO FAULT | 938,377 | 157,534 | 90,021 | 69,015 | 49,784 | 51,463 | 32,550 | 128,369 | 259,956 | 99,645 |
| TOTAL | 13,137,089 | A | 3,545,012 | 2,395,247 | 1,200,809 | 950,840 | 651,675 | 597,108 | 1,715,733 | 1,384,719 |
| | | | | | | | | | | 695,945 |

JD-MEYER CLASS
DISK